--- 25 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1938-40 ---

The hidden letters “A-L” on the Series “C” *twenty-five* cigarette stamp indicate that the die had been approved for BABN in 1935. The first listed code dated imperforate used by “Rock City Tobacco” in their monthly numbered mimeographed date sequence is 1 from October 1938.

Their early dating system used a consecutively numbered *monthly* sequence running from 1 in October 1938 to its conclusion at 25 in October 1940. The simple number system began when *up-front* purchase of excise tax stamps was finally enforced, and the companies were required to apply the excise stamp prior to warehousing. This move by the government effectively ended the warehousing of tobacco - no longer was anything to be gained by the former system.

When the first wartime Budget of September 12th 1939 increased the excise duty on *small* cigarettes from $4.00 to $5.00 per thousand the manufacturers, attempting to maintain an even price on their brands, decreased their packages by one cigarette per pack of ten or major fraction thereof, reducing the *twenty-five* cigarette pack to *twenty-three* cigarettes, and the sequence on *twenty-five* cigarettes was temporarily interrupted.

“Rock City” did not immediately change their coding for the Budget of 1939 stamps. The collection contains examples (on other denominations) where overprinted 1939 stamps were used with the initial date coding intact. The acquisition of such stamps could not have taken place before the 1939 Budget was tabled, and one would expect that the date coding would have changed to indicate their post-Budget purchase. Possibly the company may have returned some sheets from their pre-Budget stock to BABN for overprinting, but I doubt this.

★**RC-394** - 25 cigarettes, imperf, mimeographed 6 . . 13D / 1 by “Rock City Tobacco” in October 1938

★**RC-394** - 25 cigarettes, imperf, mimeographed 6 . . 13D / 12 by “Rock City Tobacco” in September 1939

--- mimeographed red cancellations reading vertically up - 3 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	1	---	---
1939	---	---	---	---	---	---	10	---	12	---	---	---
1940	---	---	---	---	---	---	---	---	---	---	---	---

Chris Ryan’s research indicates that in 1938 the “Excise Tax Act” was amended to require as of April 1939 the *up-front* purchase of tobacco tax-paid stamps *plus their application to the packages at the time of manufacture*. Previously the Act required payment only when the product was ex-warehoused for sale, although *up-front* payment for these stamps had actually, in contravention of the “Excise Tax Act”, been in effect since 1921, and in the production usage of that time the stamps were only applied to the package when the product was removed from the warehouse. Possibly the above “Rock City” coding system was used to designate this change.

--- 25 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1940-41 ---

The Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand and “Rock City”, with sheets previously purchased at the 1939 excise rate, resumed production of the *twenty-five* cigarette package for sale *across Canada* at 30¢ per pack, beginning a new cancellation coding using a *reversed year* (e.g. 04) followed by a *letter* (from A to D) to indicate the *year-quarter* and a *final number* (from 1 to 3) to show the *month* of the year-quarter. The Rock City mimeograph 04B3 would read as [1940] [quarter two] [month three] - or June 1940.

★**RC-394** - 25 cigarettes, imperf, mimeographed 6 . . 13D / 14A2 by “Rock City Tobacco” in February 1941

--- mimeographed red cancellations reading horizontally upright - a single copy to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	14A2	---	---	---	---	---	---	---	---	---	---

--- 25 Cigarettes - “Rock City / Carreras”, Quebec, P.Q. - [6 . . 13D] - 1940-41 ---

On July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, Quebec enacted a flat 10% provincial tobacco tax. This imposed an additional 3¢ tax on the 30¢ package of *twenty-five* cigarettes which thus sold in Quebec at 33¢, and in response to dealer’s complaints about the odd pennies, early in 1941, the manufacturers re-introduced the *twenty-two* cigarette 30¢ package for sale *in Quebec*.

The *twenty-five* cigarette package continued on sale across Canada for 30¢. In July 1941 using sheets purchased under the June 1940 Budget, the *year-quarter letter* and its *appended number* were dropped from the “Rock City” date cancellation, and were replaced by a simple forward reading *monthly* code number reading from 01 to 12.

★**RC-394** - 25 cigarettes, imperf, mimeographed 6 . . 13D / 2405 by “Rock City Tobacco” in June 1942

--- mimeographed red cancellations reading horizontally upright - a single copy to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	---	---	---
1942	---	---	---	---	---	2405	---	---	---	---	---	---

--- 25 Cigarettes - the “Rock City” surcharges for the June 1942 Budget ---

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes (or fraction thereof) “Rock City” surcharged *on-hand* sheets of the imperforate Series “C” *twenty-five* cigarettes with a two-line 3 mm. Gothic **EXCISE / TAX** above a lower case 4 mm. Gothic **5ct** as an ***undiscovered and unlisted*** “Rock City” provisional. The surcharge would be undated but would come from June 1942, and have been made on sheets of purchased at the pre-1942 Budget rate and in stock at Rock City prior to the excise tax imposition.

?

EXCISE / TAX / 5ct on 25 cigarettes, imperf, Rock City 4 mm. Gothic surcharge - from June 1942

In July 1942, for use on sheets purchased at the higher post-Budget excise rate, “Rock City Tobacco” altered the former surcharge to a *one-time* four-line surcharge, using a 3 mm. Gothic **EXCISE / TAX** over a lower case Gothic 6 mm. **5ct** above the 2½ mm. Gothic **2407** as the “Rock City” provisional **RC-562**.

★**RC-562 - EXCISE / TAX / 5ct / 2407** on 25 cigarettes, Rock City’s 6 mm. *one-time* Gothic surcharge, for July 1942

Under the 1942 Budget, the retail price of *twenty-five* cigarettes *across Canada* would have been 35¢ per package. *Within Quebec*, with its 10% provincial tobacco tax, *twenty-two* cigarettes would have sold at this same 35¢ price.

Undoubtedly Rock City also used the BABN general distribution 6 and 3 mm. **5c. / EXCISE / TAX** surcharge, however when the Budget of March 3rd 1943 doubled the excise tax, “Rock City” apparently *did not* re-surcharge this with their usual blue-black 5 mm. Gothic **10c.** over an 8 mm. *killer square* **O** as a company provisional fitting into the Rock City provisional re-surcharged series **RC-716 / 720**. Perhaps, by March 1943, they were no longer producing the twenty-five cigarette pack.

Under the 1943 Budget, the retail price of *twenty-five* cigarettes *across Canada* would have been 40¢ per package. *Within Quebec*, with its 10% provincial tobacco tax, *twenty-two* cigarettes would have sold at this same 40¢ retail price.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 25 cigarettes \ 6-13D - small - 1935-51],
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